This listing of claims replaces all prior listings.

1. (Currently Amended) A positive electrode active material comprising particles each having a layered structure, one layer of the structure comprising ~~a~~ an inner particle of a ~~first~~ compound oxide of lithium and nickel, the other layer of the structure being a coating layer, the ~~second coating layers formed on at least parts of the surfaces of the particles~~, the coating ~~layers~~ layer comprising a ~~second~~ compound oxide of lithium and titanium selected from the group consisting of $Li_4Ti_5O_{12}$, Li_2TiO_3, $Li_2Ti_3O_{7a}$ and $Li_4Ti_{4.90}Mn_{0.10}O_{12}$, the coating layer being formed on at least parts of the surface of the inner particle in a manner sufficient to effectively suppress decomposition of electrolyte in contact therewith and to not affect conductivity of lithium ions in the active material.

2. (Original) The positive electrode active material according to claim 1, wherein the ratio by weight of the first compound oxide to the second compound oxide is between 96:4 and 65:35.

3. (Original) The positive electrode active material according to claim 1, wherein the second compound oxide has a spinel structure in the cubic system.

4. (Original) The positive electrode active material according to claim 1, wherein the positive electrode active material has a mean particle diameter of 5 to 20 μm.

5. (Currently Amended) A non-aqueous electrolyte secondary battery comprising a positive electrode active material and a negative electrode active material, the positive active material comprising particles each having a layered structure, one layer of the structure ~~the particles~~ being an inner particle comprising a ~~first~~ compound oxide of lithium and nickel, the other layer of the structure being a coating layer, and the ~~second~~ coating ~~layers~~ layer formed on at least parts of the ~~surfaces~~ surface of the ~~particles~~ inner particle in a manner to effectively suppress decomposition of electrolyte in contact with the active material and to not affect conductivity of lithium ions in the active material, the coating ~~layers~~ layer comprising a ~~second~~ compound oxide of lithium and titanium selected from the group consisting of $Li_4Ti_5O_{12}$, Li_2TiO_3, $Li_2Ti_3O_{7a}$ and $Li_4Ti_{4.90}Mn_{0.10}O_{12}$.